



OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2011 ENDING \_\_\_\_\_

**INFORMATION ABOUT THE PASS-THROUGH ENTITY (PTE)**

PTE Name		PTE FEIN
Street Address		
City	State	Zip Code

**INFORMATION ABOUT THE MEMBER**

Member Number	Member Name	Member's SSN/FEIN
Street Address	Resident <input type="checkbox"/> Yes <input type="checkbox"/> No	Distributive or Pro Rata Share Percentage %
City	State	Zip Code

**A. Member's Income**

- 1. Distributive or pro rata share of income from federal Schedule K-1 ..... 1. \_\_\_\_\_
- 2. Distributive or pro rata share allocable to Maryland (Nonresidents only) ..... 2. \_\_\_\_\_

**B. Additions**

- 1. Non-Maryland municipal interest and dividends ..... 1. \_\_\_\_\_
- 2. Tax preference items ..... 2. \_\_\_\_\_
- 3. Net decoupling modification ..... 3. \_\_\_\_\_
- 4. Net decoupling modification from another PTE. .... 4. \_\_\_\_\_
- 5. Other additions (specify additions with amounts in part F of this form) ..... 5. \_\_\_\_\_

**C. Subtractions**

- 1. Income from U.S. obligations ..... 1. \_\_\_\_\_
- 2. Work opportunity credit salary expense ..... 2. \_\_\_\_\_
- 3. Net decoupling modification ..... 3. \_\_\_\_\_
- 4. Net decoupling modification from another PTE. .... 4. \_\_\_\_\_
- 5. Other subtractions (specify subtractions with amounts in part F of this form) ..... 5. \_\_\_\_\_

**D. Nonresident Tax - Enter the member's distributive or pro rata share**

- 1. Nonresident tax paid by this PTE ..... 1. \_\_\_\_\_
- 2. Nonresident tax paid by other PTEs on behalf of this entity ..... 2. \_\_\_\_\_
- 3. Total (add lines 1 and 2. See instructions). .... 3. \_\_\_\_\_

**E. Credits (\*\*Required documentation or certification must be attached.)**

**Nonrefundable Credits**

- 1. Enterprise Zone Tax Credit ..... 1. \_\_\_\_\_
- 2. Employment Opportunity Tax Credit ..... 2. \_\_\_\_\_
- 3. Maryland Disability Employment Tax Credit ..... 3. \_\_\_\_\_
- 4. Job Creation Tax Credit\*\*\* ..... 4. \_\_\_\_\_
- 5. Community Investment Tax Credit\*\*\* ..... 5. \_\_\_\_\_



- 6. Businesses that Create New Jobs Tax Credit
7. Long-Term Employment of Qualified Ex-Felons Tax Credit
8. Work-Based Learning Program Tax Credit\*\*\*
9. Employer-Provided Long-Term Care Insurance Tax Credit
10. Telecommunications Property Tax Credit
11. Research and Development Tax Credit\*\*\*
12. Commuter Tax Credit
13. Maryland-Mined Coal Tax Credit\*\*\*
14. Green Building Tax Credit\*\*\*
15. Bio-Heating Oil Tax Credit\*\*\*
16. Cellulosic Ethanol Technology Research & Development Tax Credit\*\*\*
17. Maryland Heritage Structure Rehabilitation Tax Credit (only for years when carryover applied)
18. Electric Vehicle Recharging Equipment Tax Credit\*\*\*

Refundable Credits

- 19. Film Production Employment Tax Credit\*\*\*
20. Biotechnology Investment Incentive Tax Credit\*\*\*
21. Clean Energy Incentive Tax Credit\*\*\*
22. Job Creation and Recovery Tax Credit\*\*\*
23. Maryland Heritage Structure Rehabilitation Tax Credit and/or Maryland Sustainable Communities Tax Credit\*\*\*

One Maryland Economic Development Tax Credit\*\*\*

Refundable Nonrefundable

- 24. Total number of "qualified employees"
Member's Distributive or Pro rata share of the following:
25. Portion of PTE's income attributable to project.
26. Non-project taxable income from PTE
27. Number of "qualified employees" multiplied by \$10,000
28. Amount of Maryland income tax required to be withheld from employees reported on line 24 of this form.
29. Total eligible cumulative project costs (\$500,000 PTE minimum, \$5,000,000 PTE maximum)
30. Total cumulative eligible start-up costs (\$500,000 PTE maximum)

F. Additional Information

Four horizontal lines for providing additional information.

## General Instructions

Use form 510 (Schedule K-1) to report the distributive or pro rata share of the member's income, additions, subtractions, nonresident tax, and credits allocable to Maryland.

## Specific Instructions

Enter the fiscal year used by the pass-through entity in the header of this form, if the Pass-Through Entity is not using a calendar year.

## Information about the Member

Enter the name, address, Social Security number/federal employer identification number (FEIN), residency information, and percentage of distributive or pro rata share.

## Information about the Pass-Through Entity

Enter the name, address, and federal employer identification number (FEIN).

## Section A. Member's Income

**Line 1** - Enter federal distributive or pro rata share of income from federal Schedule K-1.

**Line 2** - Enter nonresident member's distributive or pro rata share allocable to Maryland.

## Section B. Additions

Enter member's distributive or pro rata share of additions.

## Section C. Subtractions

Enter member's distributive or pro rata share of subtractions.

## Section D. Nonresident Tax

**Line 1** - (complete only if member is a nonresident)  
Enter the member's distributive or pro rata share of any nonresident tax paid on behalf of the member by this pass-through entity. This line is the member's distributive or pro rata share of Maryland Form 510 lines 16a, 16b, and the additional tax paid with the return.

**Line 2** - Enter the member's distributive or pro rata share of any nonresident tax paid on behalf of this entity by other pass-through entities. This line is the member's distributive or pro rata share of Maryland Form 510 line 16c.

**Line 3** - Add lines 1 and 2 and enter total on line 3. Include this amount on Form 500, line 10f; Form 502CR, line 5; Form 504, line 33; Form 505, line 46; Form 510, line 16c.

## Section E. Credits

**Nonrefundable** - Enter the member's distributive or pro rata share of amount of any business tax credits from Maryland Form 500CR or Maryland Form 502H.

**Refundable** - Enter the member's distributive or pro rata share of amount of any business tax credits from Maryland Form 500CR, Form 502H, or Form 502S.

**One Maryland Economic Development Tax Credit** - See Maryland Form 500CR Part P for more information. If the PTE is a qualified business which is eligible to pass on a **refundable** One Maryland Economic Development Tax Credit, check the box for Refundable. If the PTE is a qualified business which is eligible to pass on only the **nonrefundable** portion of the One Maryland Economic Development Tax Credit, check the box for Nonrefundable.

## Section F. Additional Information

Enter any other additions or subtractions from section B, line 5 or C, line 5 with amounts, as well as any other information needed to complete the member's return. For example additional information may include Oil Depletion Allowance or Domestic Production Activities Deduction.